

opinion on that subject, except that it will no doubt readily occur to your wisdom and discretion, that it is right and proper when the fiscal concerns of a country render a resort to taxation indispensably necessary, to select as objects of it, a series which are made the instruments of luxurious gratification and amusement in proportion to those which minister to the necessities of life.

On the subject of our claims upon the general Government for military expenditures during the late war, we have with some communications to the General Assembly the correspondence of the States Agent with this Department and the Department of War of the United States, by which it will appear that he has not yet been able to close his agency, by a final adjustment of the balance still unpaid notwithstanding his unremitting efforts to accomplish that object; we nevertheless indulge the hope that he will ultimately succeed in bringing the business to a favorable issue, when we reflect upon the disposition of the constituted authorities of the Union as heretofore inclined to do us ample justice.

We avail ourselves of the earliest opportunity of laying before the General Assembly a manual of the Lancasterian system of education as practiced on the schools of the Free School Society of New York. From the excited acclamations upon it by His Excellency Governor Clinton in his letter which accompanied its transmission to this Department, we have every reason to expect that the use of that system of instruction in that State has been productive of the most beneficial results. So invaluable are the blessings resulting to society from an enlargement of the boundaries of science, and an expansion of the faculties of the human mind, that the guardians of the common good and general happiness should suffer no opportunity of attaining that estimable object to pass by without availing themselves, to the utmost extent, of the advantages which it affords to their adoption, in pursuit of a purpose so eminently conducive to the general happiness and welfare both temporal and eternal.

We have now, Gentlemen, laid before you the several subjects to which we deemed it advisable to invite your attention, and have only to add that you will at all times find us warmly and zealously disposed to cooperate with you, in any measures you may deem necessary to adopt, to promote the happiness, prosperity and welfare of our common Country.

We have the honor to be, with high consideration and respect, your obedient servants

Samuel Spigg.